



General Assembly

January Session, 2009

**Amendment**

LCO No. 7190

**\*SB0024907190SR0\***

Offered by:

SEN. MCKINNEY, 28<sup>th</sup> Dist.

SEN. KISSEL, 7<sup>th</sup> Dist.

To: Subst. Senate Bill No. **249**

File No. 391

Cal. No. 292

**"AN ACT CONCERNING THE FILM PRODUCTION TAX CREDIT."**

1 After the last section, add the following and renumber sections and  
2 internal references accordingly:

3 "Sec. 501. (*Effective from passage*) Notwithstanding the provisions of  
4 subparagraph (B) of subdivision (72) of section 12-81 of the general  
5 statutes, any person otherwise eligible for a 2007 grand list exemption  
6 pursuant to said subdivision (72) in the town of Newtown, except that  
7 such person failed to file the required exemption application within  
8 the time period prescribed, shall be regarded as having filed said  
9 application in a timely manner if such person files said application not  
10 later than thirty days after the effective date of this section, and pays  
11 the late filing fee pursuant to section 12-81k of the general statutes.  
12 Upon confirmation of the receipt of such fee and verification of the  
13 exemption eligibility of the machinery and equipment included in such  
14 application, the assessor shall approve the exemption for such  
15 property. If taxes have been paid on the property for which such

16 exemption is approved, the town of Newtown shall reimburse such  
17 person in an amount equal to the amount by which such taxes exceed  
18 the taxes payable if the application had been filed in a timely manner.  
19 Notwithstanding the provisions of subsection (c) of section 12-94b of  
20 the general statutes and section 12-94e of the general statutes, the  
21 assessor of the town of Newtown may submit such approved  
22 exemption application to the Secretary of the Office of Policy and  
23 Management together with a request for reimbursement of the tax loss  
24 resulting from such exemption. Subject to the secretary's review and  
25 approval of such exemption, such reimbursement shall be included in  
26 the next certification the secretary makes to the Comptroller under the  
27 provisions of section 12-94b of the general statutes.

28       Sec. 502. (*Effective from passage*) Notwithstanding the provisions of  
29 subparagraph (B) of subdivision (72) of section 12-81 of the general  
30 statutes, any person otherwise eligible for a 2007 grand list exemption  
31 pursuant to said subdivision (72) in the town of Watertown, except  
32 that such person failed to file the required exemption application  
33 within the time period prescribed, shall be regarded as having filed  
34 said application in a timely manner if such person files said application  
35 not later than thirty days after the effective date of this section, and  
36 pays the late filing fee pursuant to section 12-81k of the general  
37 statutes. Upon confirmation of the receipt of such fee and verification  
38 of the exemption eligibility of the machinery and equipment included  
39 in such application, the assessor shall approve the exemption for such  
40 property. If taxes have been paid on the property for which such  
41 exemption is approved, the town of Watertown shall reimburse such  
42 person in an amount equal to the amount by which such taxes exceed  
43 the taxes payable if the application had been filed in a timely manner.  
44 Notwithstanding the provisions of subsection (c) of section 12-94b of  
45 the general statutes and section 12-94e of the general statutes, the  
46 assessor of the town of Watertown may submit such approved  
47 exemption application to the Secretary of the Office of Policy and  
48 Management together with a request for reimbursement of the tax loss  
49 resulting from such exemption. Subject to the secretary's review and

50 approval of such exemption, such reimbursement shall be included in  
51 the next certification the secretary makes to the Comptroller under the  
52 provisions of section 12-94b of the general statutes.

53 Sec. 503. (*Effective from passage*) Notwithstanding the provisions of  
54 subparagraph (B) of subdivision (72) of section 12-81 of the general  
55 statutes, any person otherwise eligible for a 2007 grand list exemption  
56 pursuant to said subdivision (72) in the town of Suffield, except that  
57 such person failed to file the required exemption application within  
58 the time period prescribed, shall be regarded as having filed said  
59 application in a timely manner if such person files said application not  
60 later than thirty days after the effective date of this section, and pays  
61 the late filing fee pursuant to section 12-81k of the general statutes.  
62 Upon confirmation of the receipt of such fee and verification of the  
63 exemption eligibility of the machinery and equipment included in such  
64 application, the assessor shall approve the exemption for such  
65 property. If taxes have been paid on the property for which such  
66 exemption is approved, the town of Suffield shall reimburse such  
67 person in an amount equal to the amount by which such taxes exceed  
68 the taxes payable if the application had been filed in a timely manner.  
69 Notwithstanding the provisions of subsection (c) of section 12-94b of  
70 the general statutes and section 12-94e of the general statutes, the  
71 assessor of the town of Suffield may submit such approved exemption  
72 application to the Secretary of the Office of Policy and Management  
73 together with a request for reimbursement of the tax loss resulting  
74 from such exemption. Subject to the secretary's review and approval of  
75 such exemption, such reimbursement shall be included in the next  
76 certification the secretary makes to the Comptroller under the  
77 provisions of section 12-94b of the general statutes.

78 Sec. 504. (*Effective from passage*) Notwithstanding the provisions of  
79 subparagraph (B) of subdivision (72) of section 12-81 of the general  
80 statutes, any person otherwise eligible for a 2007 grand list exemption  
81 pursuant to said subdivision (72) in the town of Windsor, except that  
82 such person failed to file the required exemption application within  
83 the time period prescribed, shall be regarded as having filed said

84 application in a timely manner if such person files said application not  
85 later than thirty days after the effective date of this section, and pays  
86 the late filing fee pursuant to section 12-81k of the general statutes.  
87 Upon confirmation of the receipt of such fee and verification of the  
88 exemption eligibility of the machinery and equipment included in such  
89 application, the assessor shall approve the exemption for such  
90 property. If taxes have been paid on the property for which such  
91 exemption is approved, the town of Windsor shall reimburse such  
92 person in an amount equal to the amount by which such taxes exceed  
93 the taxes payable if the application had been filed in a timely manner.  
94 Notwithstanding the provisions of subsection (c) of section 12-94b of  
95 the general statutes and section 12-94e of the general statutes, the  
96 assessor of the town of Windsor may submit such approved exemption  
97 application to the Secretary of the Office of Policy and Management  
98 together with a request for reimbursement of the tax loss resulting  
99 from such exemption. Subject to the secretary's review and approval of  
100 such exemption, such reimbursement shall be included in the next  
101 certification the secretary makes to the Comptroller under the  
102 provisions of section 12-94b of the general statutes."